

1 **BEFORE**

2 **THE PUBLIC SERVICE COMMISSION OF**

3 **SOUTH CAROLINA**

4 **DOCKET NO. 2018-82-S**

5 IN RE: )  
6 )  
7 Application of Palmetto Wastewater )  
8 Reclamation LLC for adjustment of rates )  
9 and charges for, and modification to certain )  
10 terms and conditions related to the )  
11 provision of )  
12 sewer service. )  
13 \_\_\_\_\_ )  
14

15 **PREFILED DIRECT TESTIMONY OF DONALD J. CLAYTON**  
16 **ON BEHALF OF PALMETTO WASTEWATER RECLAMATION LLC**  
17

18 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

19 A. My name is Donald J. Clayton. My business address is 201 King of Prussia Road,  
20 Suite 650, Radnor, Pennsylvania, 19087.  
21

22 **Q. WHERE ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

23 A. I am the Principal in charge of management consulting at Tangibl Group, Inc.  
24

25 **Q. HOW LONG HAVE YOU BEEN EMPLOYED AT TANGIBL GROUP INC.?**

26 A. I have been employed at Tangibl Group, Inc. since its inception in September of  
27 2016. I was with the forerunner company, Tangibl, LLC, since March of 2007.

1 **Q. PLEASE DESCRIBE TANGIBL GROUP, INC.**

2 A. Tangibl Group, Inc. is a professional services firm serving water, wastewater, waste  
3 services and energy utilities.  
4

5 **Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?**

6 A. I have Bachelor of Science in Civil Engineering and Masters of Business  
7 Administration degrees from Rensselaer Polytechnic Institute.  
8

9 **Q. PLEASE DESCRIBE YOUR WORK EXPERIENCE.**

10 A. Throughout my career I have served public utilities in consulting and executive  
11 capacities. Recent assignments include preparation of rate cases, cost of service and rate  
12 design studies for gas and water utilities, and depreciation studies for electric, gas, water,  
13 wastewater, thermal and railroad companies. My work experience is further detailed in my  
14 resume which is attached hereto as DJC Appendix A.  
15

16 **Q. DO YOU HOLD ANY PROFESSIONAL CERTIFICATIONS?**

17 A. Yes. I am a Registered Professional Engineer in Pennsylvania. I am also a  
18 Chartered Financial Analyst and a Certified Depreciation Professional.  
19

20 **Q. HAVE YOU HAD FORMAL TRAINING RELATING TO UTILITY**  
21 **ACCOUNTING AND RATEMAKING?**

22 A. Yes. I have completed utility accounting and ratemaking seminars offered by Price  
23 Waterhouse and Salomon Brothers. I have also completed 5 one-week programs offered

1 by Depreciation Programs, Inc. in the areas of actuarial and simulated life analysis,  
2 forecasting of life and net salvage, and preparing and managing depreciation studies.  
3

4 **Q. HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY TO THE PUBLIC**  
5 **SERVICE COMMISSION OF SOUTH CAROLINA?**

6 A. Yes. I submitted testimony on behalf of Palmetto Utilities, Inc. in Docket Numbers  
7 2011-24-S, 2013-42-S and 2017-228-S. I have also submitted testimony on behalf of  
8 Palmetto Wastewater Reclamation LLC in Docket Numbers 2012-198-S and 2014-69-S.  
9

10 **Q. HAVE YOU PRESENTED EXPERT TESTIMONY IN RATE RELATED**  
11 **PROCEEDINGS BEFORE OTHER REGULATORY AGENCIES?**

12 A. Yes. My recent testimonial history is attached hereto as DJC Appendix B.  
13

14 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

15 A. The purpose of my testimony is to support the application for rate relief of Palmetto  
16 Wastewater Reclamation, LLC ("PWR"). I am also sponsoring Exhibit B to the application  
17 as filed with the Commission in this proceeding.  
18

19 **Q. WAS EXHIBIT B TO THE APPLICATION PREPARED BY YOU OR UNDER**  
20 **YOUR SUPERVISION?**

21 A. Yes.  
22

1   **Q.     WOULD YOU PLEASE DESCRIBE WHAT EXHIBIT B TO THE APPLICATION**  
2       **SHOWS?**

3   A.           Yes. Exhibit B consists of 6 schedules, A through F. Schedule A is the Company's  
4       balance sheet as of August 31, 2018, set out by National Association of Regulatory Utility  
5       Commissioners, or "NARUC", Uniform System of Accounts, or "USOA", for Class A  
6       Wastewater Utilities accounts. Schedule B is the Company's income statement for the year  
7       ended August 31, 2018, including per books amounts, pro-forma adjustments, pro-forma  
8       amounts at present rates, proposed increase and pro-forma proposed amounts, again by  
9       USOA account. Schedule C shows the Company's billed revenue at present and proposed  
10      rates by customer classification for the test year ended August 31, 2018. Schedule D shows  
11      the company's combined original cost, pro-forma additions and retirements, pro-forma  
12      original cost, service life, annual depreciation rate and pro-forma depreciation expense by  
13      USOA account for Plant in Service and Contributions in Aid of Construction, or "CIAC,"  
14      as of August 31, 2018 and net pro-forma additions related to the plant and collection system  
15      expansions. Schedule E shows the actual number of customers and Equivalent Residential  
16      Customers, or "ERCs," for Single Family Residential, Commercial and Industrial and  
17      Multi-family Residential customer classes as of August 31, 2017, August 31, 2018 and  
18      projected as of August 31, 2019. Schedule F shows the Company's rate base, operating  
19      income, return on rate base and capital structure as of August 31, 2018. The development  
20      of and the basis for the cost of capital proposed in this proceeding are further discussed in  
21      the direct testimony of Harold Walker.

1    **Q.    WHAT IS THE OVERALL RATE INCREASE THAT PWR IS SEEKING AT THIS**  
2    **TIME?**

3    A.           PWR is seeking additional service revenue of \$615,797. To achieve this level of  
4           additional revenue, the Company is requesting that the monthly charge for an equivalent  
5           residential customer (“ERC”) be raised by \$6.68 from \$34.50 to \$41.18, which is a 19.4%  
6           increase in the rate.

7  
8    **Q.    WHEN WAS A GENERAL RATE INCREASE LAST REQUESTED BY THE**  
9    **COMPANY?**

10   A.           The last rate application for PWR was filed in 2014, which was based on a test year  
11           ended December 31, 2013.

12  
13   **Q.    WHY IS PWR REQUESTING RATE RELIEF AT THIS TIME?**

14   A.           Rate relief is needed at this time to enable the Company to recover increases in its  
15           costs of operation and to earn a reasonable return on its investment which, since the last  
16           rate proceedings, has increased significantly by virtue of new plant additions of \$6.8  
17           million. In this case the Company has included its actual plant-in-service balance as of  
18           August 31, 2018 of \$14.46 million and pro-forma net additions of \$0.59 million. The pro-  
19           forma additions are attributable to increases in the collections system, pumping plant and  
20           treatment and disposal plant all of which have been placed in service prior to the cut-off  
21           date determined by the Office of Regulatory Staff (“ORS”) in this case. At current rates  
22           the Company’s return on rate base is just 4.08% on a pro-forma basis. Without rate relief,  
23           PWR will be unable to continue to meet its financial obligations and to attract investment

1 capital for continued plant expansions and replacements. Such a scenario places in  
2 jeopardy the Company's ability to continue to provide safe, reliable and efficient sewer  
3 utility services to its customers.  
4

5 **Q. WHAT HAS BEEN THE COMPANY'S EXPERIENCE WITH THE COSTS OF**  
6 **OPERATION SINCE ITS LAST RATE INCREASE?**

7 A. It has been almost four and one-half (4 1/2) years since the Company's current rates  
8 were placed into effect and in that time the Company's O & M expenses have increased by  
9 \$64,000. As noted in the testimony of Mr. Daday, the Company has incurred increased  
10 operational expenses for things such as sludge removal, contract services, and overhead.  
11 In addition, property taxes and depreciation expense have increased by \$607,000 due to  
12 additions to plant.  
13

14 **Q. WHAT RATE-SETTING METHODOLOGY IS PROPOSED BY THE COMPANY?**

15 A. For the reasons discussed in the direct testimony of Mr. Daday, the Company is  
16 seeking to have its rates set using the return on rate base methodology.  
17

18 **Q. BASED ON THE TEST YEAR DATA AS ADJUSTED, WHAT IS THE RETURN**  
19 **ON RATE BASE AFTER THE REQUESTED RATE INCREASE IS**  
20 **CONSIDERED?**

21 A. Based on the adjusted test year data and the requested rate of \$41.18 per ERC, the  
22 return on rate base is 8.38%. As further discussed in the direct testimony of the Company's  
23 cost of capital witness, Mr. Harold Walker, a 10.75% return on equity is reasonable for a

1 sewer utility company like PWR. The resulting return on equity arising from this return  
2 on rate base is only 10.5%.

3  
4 **Q. PLEASE EXPLAIN HOW TEST YEAR REVENUES AND EXPENSES WERE**  
5 **ADJUSTED.**

6 A. Pro forma adjustments were made to test year revenues and expenses based on  
7 known and measurable changes.

8  
9 **Q. WHAT ADJUSTMENTS WERE MADE TO THE PER BOOKS INCOME**  
10 **STATEMENT ON SCHEDULE B?**

11 A. The adjustments to the per books income statement on Schedule B include  
12 annualization of current contractual service costs, increase in insurance costs, 3-year  
13 amortization of rate case expense, a decrease in bad debt expense and increases in corporate  
14 overhead costs. In addition, adjustments were made for increases in depreciation (partially  
15 offset by adjustments to CIAC amortization), property taxes and income taxes. Also  
16 interest expense was synchronized to rate base resulting in a significant decrease to actual  
17 book interest expense which is appropriate for cases filed using the rate base methodology.  
18 Lastly, AFUDC was removed from other income.

19  
20 **Q. HAS THE COMPANY MAINTAINED ITS CONTINUING PROPERTY**  
21 **RECORDS?**

22 A. Yes. The Company has maintained its continuing property records.

1 **Q. HOW DO THE PLANT IN SERVICE, CIAC AND RELATED DEPRECIATION**  
2 **AND AMORTIZATION AMOUNTS AFFECT THE COMPANY'S REVENUE**  
3 **REQUIREMENT?**

4 A. If the Company's plant and CIAC balances change, depreciation CIAC  
5 amortization expense will have to be adjusted accordingly.  
6

7 **Q. HOW WERE THE PLANT, CIAC, ACCUMULATED DEPRECIATION AND**  
8 **ACCUMULATED AMORTIZATION BALANCES AS OF AUGUST 31, 2018**  
9 **DETERMINED?**

10 A. The December 31, 2013 balances from the last case were brought forward based on  
11 the additions and retirements from January 1, 2014, to August 31, 2018.  
12

13 **Q. WERE THERE ANY PRO FORMA ADDITIONS OR RETIREMENTS TO PLANT**  
14 **INCLUDED IN THE BASIS FOR DEPRECIATION IN THIS CASE?**

15 A. Yes, the additions and retirements from September 1, 2018, to January 31, 2019,  
16 which were made outside of the test year were reflected as pro-forma additions and  
17 retirements and were included in the basis for the depreciation expense in this case. The  
18 original cost and depreciation schedule on per books and pro forma bases are shown in  
19 Schedule D of Exhibit B.  
20

21 **Q. WHAT IS THE PROPOSED RATE INCREASE DESIGNED TO ACCOMPLISH**  
22 **FOR THE COMPANY?**

1     A.             An increase in PWR's current rates is designed to generate additional revenues that  
2             will allow the Company to adequately fund its operations, attract capital, earn a reasonable  
3             return on its investment, comply with regulatory requirements, and continue to provide  
4             excellent sewer service to its existing and future customers.

5  
6     **Q.       DOES THIS CONCLUDE YOUR TESTIMONY?**

7     A.             Yes. It does.

Mr. Clayton has over 35 years' experience serving the utility industry as both a consultant and an executive. His consulting expertise includes public utility valuation, depreciation, plant, rate base, cost of service and rate design as well as economic analysis and financial modeling. His executive service includes Vice President and Treasurer of both DQE and its electric utility subsidiary, Duquesne Light Company, President of the AquaSource water and wastewater utility company and President and Chief Operating Officer of Conjunction LLC in New York State. In addition to his consulting practice Mr. Clayton is actively involved in Tangibl's electric generation and battery storage development activities.

Mr. Clayton holds a Bachelor of Science in Civil Engineering and a Master of Business Administration from Rensselaer Polytechnic Institute. He is a registered Professional Engineer in the Commonwealth of Pennsylvania, a Chartered Financial Analyst and a Certified Depreciation Professional.

### Professional Experience

2007-PRESENT ..... TANGIBL GROUP, INC. (Formerly Tangibl, LLC)  
PRINCIPAL  
CHIEF FINANCIAL OFFICER

As the Principal in charge of Rate Consulting at Tangibl Group, Inc., Mr. Clayton is responsible for a wide range of assignments including rate and depreciation studies for electric, gas, water, wastewater, thermal and railroad companies and cost of service and rate design studies for electric, gas and water utilities.

Mr. Clayton is also actively involved in Tangibl's development activities related to electric generating stations, and battery storage.

2005-2007 ..... GANNETT FLEMING, INC.  
DIRECTOR, REGULATORY ECONOMICS

In this position Mr. Clayton conducted depreciation and rate related studies for studies for electric, gas, thermal, water, wastewater and railroad companies.

2002-2005 ..... CONJUNCTION, LLC  
PRESIDENT AND CHIEF OPERATING OFFICER

Conjunction LLC was formed to develop a high voltage direct current transmission line from upstate New York to New York City.

- Responsible for day-to-day activities of the firm, raising equity capital to fund the project and negotiation of numerous contracts and agreements between the Company and its consultants, lawyers, land owners and investors.
- Responsible for preparation of the Company's transmission siting filing under Article VII before the New York Public Service Commission and the FERC filing for merchant transmission line status.

2000-2002 ..... ENERGY LEADER CONSULTING, LLC  
PARTNER

Energy Leader Consulting provided strategic consulting to energy companies concerning opportunities related to electric generating stations.

- Performed acquisition analysis for generating stations, identification of power plant development opportunities throughout the U.S. market and diagnostic studies for electric generators.
- Led multi-million-dollar study for Amtrak to determine the feasibility of using their railroad rights-of-way for electric transmission.

1985-2000 ..... DQE  
VICE PRESIDENT AND TREASURER  
PRESIDENT – AQUASOURCE  
MANAGER – VALUATION AND PROPERTY RECORDS DEPARTMENT

- Mr. Clayton developed and directed the AquaSource water and wastewater utility subsidiary where he managed all aspects of a rapidly growing business, including development of the initial business plan, integration of acquisition targets, recruitment of executive staff, and political and regulatory relations. He also headed the rate case filed in Texas for a statewide tariff related to the small water and wastewater companies acquired by AquaSource.
- As Vice President and Treasurer, Mr. Clayton was responsible for corporate finance, financial planning, corporate budgeting, cash management and investor and shareholder relations during a period of unprecedented organizational and marketplace changes. While he was Vice President and Treasurer, he was the stranded cost witness for Duquesne Light Company in their restructuring proceeding before the Pennsylvania Public Utility Commission.
- Mr. Clayton's first position with DQE was as Manager of the Valuation and Property Records (Fixed Assets) department, where he was responsible for the Company's \$5+ billion of fixed assets and the construction cost accounting system, at a time when two nuclear electrical generation plants were being built and added to rate base. While in this position, he was the company's rate base and depreciation witness in its two largest rate cases.

1980-1985 ..... PRICE WATERHOUSE  
MANAGER, PUBLIC UTILITY INDUSTRY SPECIALTY GROUP

- Performed numerous cost-of-service, rate design, depreciation and other valuation and rate related assignments for electric, gas, water and sewer clients in the public and private sectors.
- Developed a PC-based cost of service program and completed a program for evaluating street lighting.

1977-1980 ..... GANNETT FLEMING, INC.

- Performed numerous studies in the areas of depreciation and cost of service for electric, gas, telephone, water, wastewater and railroad companies.
- Presented expert testimony before the Pennsylvania Public Utility Commission, the Alaska Public Utilities Commission and Monmouth County Court in New Jersey.
- Completed assignments for more than 50 companies, including electric, gas, water, and telephone and railroad clients.
- Participated in the valuation related to the \$2.1 Billion conveyance of the former Penn Central Railroad to Conrail and provided the analytics for three successful tax cases involving more than \$300 million in tax depreciation for the Union Pacific, the Burlington Northern and the Chesapeake & Ohio Railroads.

#### **Continuing Education**

- All programs offered by Depreciation Programs, Inc.
- Management training courses offered by the Edison Electric Institute.
- Utility accounting seminars offered by Salomon Brothers.

#### **Professional Societies**

Mr. Clayton is an active member of the Society of Depreciation Professional where he has served as Treasurer and as a Board Member. He is an instructor at their annual depreciation training sessions where he has taught the basic and intermediate life analysis courses and the advanced course on preparing and defending a depreciation study.

History of Testimony - Donald J. Clayton

Regulatory Cases

State / Fed	Agency	Docket Number	Company	Utility Type	Primary Issue
AK	RCA	U-04-22	Anchorage Water and Wastewater Utility	Water/Wastewater	Contributed water/wastewater plant and depreciation
AK	RCA	U-04-23	Anchorage Water and Wastewater Utility	Water/Wastewater	Contributed water/wastewater plant and depreciation
AR	APSC	13-028-U	Entergy Arkansas, Inc.	Electric	Depreciation
IN	IURC	Cause No. 43201	Citizens Thermal	Steam, Thermal	Depreciation
IN	IURC	Cause No. 43463	Citizens Gas & Coke Utility	Gas	Depreciation
IN	IURC	Cause No. 43624	Citizens Gas of Westfield	Gas	Depreciation
KY	KYPSC	2006-00236	East Kentucky Power Cooperative	Electric	Depreciation
Fed	FERC	ER-07-562-004	Trans-Allegheny Interstate Line Company (Allegheny)	Electric	Depreciation and Net Salvage for Static Var Compensator
Fed	FERC	ER-08-386-000	Potomac-Appalachian Transmission Highline, LLC (AEP/Allegheny Energy)	Electric	Depreciation and Net Salvage of Transmission Plant
Fed	FERC	ER-09-35-000	Tallgrass Transmission, LLC (AEP/MidAmerican/OGE)	Electric	Depreciation and Net Salvage of Transmission Plant
Fed	FERC	ER-09-36-000	Prairie Wind Transmission, LLC (AEP/MidAmerican/Westar)	Electric	Depreciation and Net Salvage of Transmission Plant
Fed	FERC	ER-09-75-000	Pioneer Transmission, LLC (AEP/Duke Energy)	Electric	Depreciation and Net Salvage of Transmission Plant
Fed	FERC	EL17-41-000	System Energy Resources, Inc.	Nuclear Power Plant	Depreciation
Fed	FERC	EL16-51-000 & ER16-1032-000	IMG Midstream	Power Plant	Cost of Service - Reactive Power
Fed	FERC	ER17-2386-000	Great Bay Solar	Solar Facility	Cost of Service - Reactive Power
FL	FPSC	090182-SU	Ni Florida LLC - Hudson	Wastewater	Rate base, cost of service, cost of capital, working capital and revenue requirements
FL	FPSC	130010- WU	Ni Florida LLC - Tamiami	Water	Rate base, cost of service, cost of capital, working capital and revenue requirements
FL	FPSC				
LA	LPSC	U-32707	Entergy Gulf States Louisiana, L.L.C.	Electric	Depreciation
LA	LPSC	U-32708	Entergy Louisiana, L.L.C.	Electric	Depreciation
LA	LPSC	Not yet filed	Entergy Louisiana, L.L.C.	Electric	Depreciation
LA		City of New Orleans - not yet filed	Entergy New Orleans L.L.C.	Electric and Gas	Depreciation
MS	MPSC	EC-123-0082-00	Entergy Mississippi, Inc.	Electric	Depreciation
OK	OCC	Cause Nos. PUD 200800144	Public Service Company of Oklahoma (AEP)	Electric	Net salvage and support for company study
OR	ORPUC	UG 201	Avista Corporation	Gas	Cash working capital
PA	PAPUC	R-860378	Duquesne Light Company	Electric	Rate base and depreciation
PA	PAPUC	R-870651	Duquesne Light Company	Electric	Rate base and depreciation
PA	PAPUC	R-00974041	Duquesne Light Company	Electric	Stranded cost and electric industry restructuring
SC	SCPSC	2011-24-S	Palmetto Utilities, Inc.	Wastewater	Rate base and revenue requirements
SC	SCPSC	2012-94-S	Apline Utilities	Wastewater	Rate base and revenue requirements
SC	SCPSC	2013-42-S	Palmetto Utilities, Inc.	Wastewater	Rate base and revenue requirements
SC	SCPSC	2014-69-S	Apline and Woodland Utilities	Wastewater	Rate base and revenue requirements
TX	TCEQ	(SOAH) 582-09-4290	Country Vista	Wastewater	Revenue requirements, cost of service, cost of capital, rate design
TX	TCEQ	(SOAH) 582-08-0702	Shaded Lane Water Company	Water	Revenue requirements, cost of service, cost of capital, rate design
TX	TCEQ	(TCEQ) 36926-R	Ni Texas, LLC	Wastewater	Revenue requirements, cost of service, cost of capital, rate design
TX	TCEQ	(SOAH) 582-12-1634	D & K Development Corp.	Wastewater	Revenue requirements, cost of service, cost of capital, rate design
TX	TCEQ	(TCEQ) 2013-0045-UCR	Grand Ranch	Wastewater	Revenue requirements, cost of service, cost of capital, rate design
TX	TRRC	(Gas Utilities) 10190	Huges Natural Gas	Gas	Depreciation
WV	WVPSC	06-0445-G-42T	East Resources	Gas	Rate base, cost of service, cost of capital, working capital and revenue requirements
WV	WVPSC	08-0275-G-42T	East Resources	Gas	Rate base, cost of service, cost of capital, working capital and revenue requirements
WV	WVPSC	09-2069-G-42T	Megan Oil & Gas Company	Gas	Rate base, cost of service, cost of capital, working capital and revenue requirements

History of Testimony - Donald J. Clayton

*Regulatory Cases, Cont.*

State / Fed	Agency	Docket Number	Company	Utility Type	Primary Issue
WV	WVPSC	10-0757-G-D	Megan Oil & Gas Company	Gas	Rate base and accumulated depreciation related to request for change in depreciation rates
WV	WVPSC	05-0420-E-CN	Monongahela Power Company and The Potomac Edison Company (Allegheny Energy)	Electric	Depreciation, cost of removal, net salvage
WV	WVPSC	11-0410G-42T	Bluefield Gas Company	Gas	Rate base, cost of service and revenue requirements, income tax normalization
WV	WVPSC	11-0532-G-42T	Megan Oil & Gas Company	Gas	Rate base, cost of service and revenue requirements
WV	WVPSC	11-1321-G-42T	Blacksville Oil & Gas Company	Gas	Rate base, cost of service and revenue requirements
WV	WVPSC	12-0064-E-42T	Black Diamond Power Company	Electric	Rate base, cost of service and revenue requirements
WV	WVPSC	12-0427-G-42T	Bluefield Gas Company	Gas	Rate base, cost of service and revenue requirements
WV	WVPSC	16-0427-G-42T	Bluefield Gas Company	Gas	Rate base, cost of service and revenue requirements
WV	WVPSC	17-0565-G-42T	Bluefield Gas Company	Gas	Rate base, cost of service and revenue requirements
WV	WVPSC	12-0661-G-42T	Canaan Valley Gas Company	Gas	Rate base, cost of service, cost of capital, working capital and revenue requirements
WV	WVPSC	14-0537-G-42T	Union Oil & Gas Company	Gas	Rate base, cost of service, cost of capital, working capital and revenue requirements

*Case Support (No testimony filed)*

State	Agency	Docket Number	Company	Utility Type	Primary Issue
FL	FLPSC	090182	Ni Florida, LLC (Hudson)	Wastewater	Complete rate case preparation
FL	FLPSC	100126	CFAT H2O, Inc.	Water/Wastewater	Complete rate case preparation, including rate base, cost of service, cost of capital, working capital, billing analysis and revenue requirements
FL	FLPSC	100127	Tradewinds Utilities, Inc.	Water/Wastewater	Complete rate case preparation, including rate base, cost of service, cost of capital, working capital, billing analysis and revenue requirements
FL	FLPSC	100149	Ni Florida, LLC (Tamiami)	Water	Complete rate case preparation
FL	FLPSC	130010-WS	Ni Florida, LLC	Water & Wastewater	Complete rate case preparation
FL	FLPSC	150170-WS	Ni Florida, LLC	Water & Wastewater	Complete rate case preparation
ID	IPUC	AVG-10-01-E	Avista Corporation	Electric/Gas	Cash working capital study
ID	IPUC	AVG-10-01-G	Avista Corporation	Electric/Gas	Cash working capital study
KS	KSCC	08-GIMX-1142-GIV	Westar Energy	Electric	Comments on KSCC general investigation into depreciaiton issues.
WA	WUTC	UE-100467	Avista Corporation	Electric/Gas	Cash working capital study
WA	WUTC	UG-100468	Avista Corporation	Electric/Gas	Cash working capital study
WV	WVPSC	08-2030-E-PC	Black Diamond Power Company, Elk Power Company, Union Power Company, West Virginia Utility Company	Electric	Merger justification and support
WV	WVPSC	09-1985-E-42T	Black Diamond Power Company	Electric	Complete Rule 42 Exhibit preparation, including rate base, cost of service, cost of capital, working capital and revenue requirements
WV	WVPSC	09-1986-E-42T	Elk Power Company	Electric	Complete Rule 42 Exhibit preparation, including rate base, cost of service, cost of capital, working capital and revenue requirements
WV	WVPSC	09-1987-E-42T	Union Power Company	Electric	Complete Rule 42 Exhibit preparation, including rate base, cost of service, cost of capital, working capital and revenue requirements
WV	WVPSC	12-0064-E-42T	Black Diamond Power Company	Electric	Complete Rule 42 Exhibit preparation, including rate base, cost of service, cost of capital, working capital and revenue requirements
WV	WVPSC	17-0535-G-42T	Union Oil and Gas	Gas	Complete Rule 42 Exhibit preparation, including rate base, cost of service, cost of capital, working capital and revenue requirements

History of Testimony - Donald J. Clayton

Other Cases

State	Agency	Docket Number	Company	Utility Type	Primary Issue
NJ	N/A	N/A	International Flavors and Fragrances	Wastewater	Cost of service, rate design
Fed	RUS	N/A	East Kentucky Power Co-op	Electric	Depreciation
Fed	STB	N/A	Kansas City Southern Railroad	Railroad	Depreciation